



## STATE TAX COMMISSION OF MISSOURI

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### Instructions – FORM 30 -Aggregate Statement of Taxable Property

#### ***PRODUCT PIPELINE COMPANIES***

The Missouri State Tax Commission (Commission) is responsible for the valuation and assessment of the distributable commercial real and personal property of Centrally Assessed Railroad and Utility Companies (CARUC), the distributable personal property of Commercial Aircraft Owned by Airlines (CAOBA), and Private Car Companies, and the personal property of Commercial Aircraft Owned by Others (CAOBO) in Missouri.

For these state assessed entities, the Aggregate Statement of Taxable Property and the related schedules are used by the Commission to determine the fair market value of the property as of January 1.

#### ***Who Must File:***

The president or any authorized officer of these entities that operate within the State of Missouri shall furnish the Commission a statement, duly subscribed and sworn to by the president or authorized officer before a sworn officer authorized to administer oaths.

#### ***Reporting Period:***

The total amount of property owned, used, leased or under the charge, care or management of the taxpayer on the first day of January in each year.

***Forms and Schedules:***

**Form 30 – Aggregate Statement of Taxable Property**

The Form 30 lists company contact data. **An email address is required.**

**Company Information:** The company name listed shall be the exact legal name of the taxpayer and the address shall be of the company headquarters. The contact individual, with title, shall be the authorized officer responsible for the filing. An Email Address is required as part of this filing. A Phone Number and Fax Number must also be provided to facilitate communications.

**Notifications:** Throughout the discovery, valuation, and assessment process the Commission will provide notifications and Certification of Value electronically. In addition, notifications and tax statements will be sent by county officials to the company. If these mailings should be directed to a responsible party other than the authorized officer, e.g., tax department manager or agent, then this specific contact information must be provided in the Notification block, including a required Email Address. A Phone Number and Fax Number must also be provided to facilitate communications.

**Billing Information:** This section is to be completed, including a required Email Address, only if the billing contact address is different from the contact information listed above. A Phone Number and Fax Number must also be provided to facilitate communications.

**Schedule 1 – Company Organization-General Information**

Schedule 1 lists company specific information.

Schedule 1 Section D must be completed with a notarized signature by an authorized officer.

**Schedule 4 – Mileage of Line and Schedule 13 – County Apportionment**

Schedule 4 itemizes the total number of miles of line located in each county and should reconcile with the county-wide entry on Schedule 13 for each county, respectively.

Schedule 13 itemizes the number of miles of line located in each tax jurisdiction in each county. Both Schedule 4 and Schedule 13 can be downloaded in an EXCEL format on the STC website, [www.stc.mo.gov](http://www.stc.mo.gov), by selecting "Certifications", then "Commercial Aircraft and Centrally Assessed Railroad and Utility Companies", and then selecting the link, "2012 Taxing Jurisdictions by County", in the red box.

Any changes or updates noted by the county clerk should be submitted as an amended Schedule 13 by the centrally assessed company to the county clerk and the Commission.

*Forms and Schedules: (...continued)*

**Schedule 14 – Local Assessments**

Schedule 14 lists local assessments in the county. Construction-Work-In-Progress (CWIP) should be itemized as CWIP-Real Property on Line 7 and CWIP-Personal Property on Line 8.

**Schedule 15 – Real Estate Information**

Schedule 15 lists each locally assessed parcel in the county. The total market and assessed value of the locally assessed real property are summarized on Line 1 of Schedule 14.

**Schedule 16 – Motor Vehicle Information**

Schedule 16 lists each locally assessed motor vehicle in the county. The total market and assessed value of the locally assessed motor vehicles are summarized on Line 3 of Schedule 14.

**Schedule 17 – Distributable Real Property Owned in Fee (This Schedule is submitted to the County, when Required.)**

Schedule 17 lists distributable real property of the centrally assessed company. [This is not included in the locally assessed property listed on Schedule 15 and Schedule 14.]

***When and Where to File:***

If any company fails to make these reports as required within the time prescribed and has not received a written extension of time, the State Tax Commission shall increase, by four percent, the assessed value of the distributable property.

For the purposes of carrying out the requirements, pursuant to Chapters 137, 151, and 153, the taxpayer, on or before the following dates, shall:

**Deadlines**

- April 1:** A Schedule 14, Schedule 15, and Schedule 16 for each applicable county must be submitted by each centrally assessed company to the county assessor.
- April 1:** Filing extension, if requested, must be submitted by the centrally assessed company to the STC.
- April 15:** A Schedule 13 for each applicable county must be submitted by each centrally assessed company to the STC and the county clerk, respectively.
- April 15:** All other required forms and schedules, excluding Schedule 12, must be submitted by each centrally assessed company to the STC.
- May 1:** A Schedule 12 must be submitted by each centrally assessed company to the STC.

If you need assistance or have questions, please contact the Original Assessment Section at 573-751-2414 or send an email to [OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov).